



# Bruzzone Shipping, Inc.

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Date: 1/1/2019  
VERSION: 1.0

## **Master Code of Ethics and Business Practices**

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## REVISION HISTORY

REVISION	DATE	REVISION TYPE	INITIATED BY	REASON
1.0	1/1/2019	Initial	1. Bruzzone	Final draft for initial document



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## **Corporate Statement:**

For over 40 years, Bruzzone Shipping, Inc. has incorporated a strong commitment to integrity as a core of our culture and services rendered. It is management's directive that all staff members must each ensure that all decisions and actions adhere to this important value, such that the company may retain the trust of its customers, business partners and colleagues alike, and may also stay in good standing with any and all applicable governing agencies with whom the company interacts with. Contained within this document is the formal Code of Ethics highlighting its commitment to ethical business practices as well as compliance with any such governing guidelines and laws. This document is considered a resource for all staff members of Bruzzone Shipping, Inc. and is designed to help employees navigate their way through ethical situations they may encounter.

It establishes management's expectations for appropriate business conduct in a variety of scenarios. The Code applies to all employees of Bruzzone Shipping Inc., regardless of position, location or level of responsibility. Earning a reputation for integrity means more than simply observing the law; it means doing what is right, even when facing situations not clearly governed by a specific law, policy or regulation.

Integrity is also doing the right thing when no one else is looking. If one is confronted with an ethically ambiguous or unclear situation, it is encouraged to seek advice from supervisors, managers, and/or company nominated legal counsel. All employees are encouraged to read the Code, and follow the important principles set forth herein. Acting with integrity must remain a way of life. Customers expect nothing less.



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## **Section 1: Code of Ethics and Business Conduct**

Contained within this section is Bruzzone Shipping Inc.'s Code of Ethics guidelines and principles. While it is impossible to cover every type of ethical dilemma and/or situation that a staff member may encounter, it is the intent of the content contained within this section to help guide staff in the desired path, and to orient their ideals with that of the company's. All staff members are encouraged to approach their supervisors, managers, and/or company nominated legal counsel for any questions, concerns, and/or comments that they may have at any time.

### **1.1: Creation of a Culture of Open and Honest Communication**

Communication is key in the daily operations of the company. It is management's desire that staff should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. Managers have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit tremendously when employees exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times. Management will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the company will take appropriate action. We will not tolerate retaliation against employees who raise ethics concerns in good faith.

### **1.2: Expectations of Management**

Management has the added responsibility of demonstrating, through their actions, the importance of this Code. In any business, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example. Again, ultimately, our actions are what matters. To make our Code work, managers must be responsible for promptly addressing ethical questions or concerns raised by employees, and for taking the appropriate steps to deal with such issues.

Managers should not consider employees' ethics concerns as threats or challenges to their authority, but rather as another encouraged form of business communication. Management wants the ethics dialogue to become a natural part of daily work, and to be the driving force of all decisions made during the course of daily operations.

### **1.3: Expectations of All Employees**

In order to uphold our Code we must:

- Understand and follow the laws and regulations that are applicable to your role.
- Read and understand your obligations under our Code and other policies.
- Complete all company training in a timely manner.
- Respect each other, be inclusive, champion diversity, embrace individuality and listen to others.
- Fully co-operate with any internal or external investigations, audits or courts. Never discuss details of investigations with others without specific permission from the investigator or



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## Compliance Dept.

- Never alter or destroy any documents or electronic records in response to litigation, an investigation or an audit.
- Notify the Compliance Dept. if you learn that a government agency is conducting an investigation or is making enquiries about a suspected violation.
- Report all violations or suspected violations of our Code, company policy, or violation of law or other alleged misconduct.
- Ask your supervisor, manager, or contact the Compliance Dept. for advice, if you're ever unsure about what to do.

You must make sure you're acquainted with the legal standards and restrictions applicable to your own assigned duties and responsibilities, and conduct yourself accordingly. Remember that compliance with the letter of the law is not always enough and we must strive to act in accordance with its spirit i.e. the principle behind the law.

In a business situation, if faced with a difficult decision, don't take immediate action, step back and consider these questions first:

- Is it legal?
- Is it in line with our culture or the behaviors we've set for ourselves?
- Does it comply with our Code or Corporate Framework policies and policy requirements?
- Would other people support your decision if you told them?
- Would you feel comfortable if you read about your actions in a newspaper?

If you hesitated when answering or your answer to any of these questions is 'no', then don't do it.

### Critical Thinking Question #1:

I'm not sure if what I've observed or heard is a violation of company policy, or involves unethical conduct, but it doesn't look right to me. What should I do?

Answer: You can ask for advice from your supervisor or manager. If you're not comfortable doing that, you may also reach out to upper management through their individual emails and phone numbers.. We'd rather you report a situation that turns out to be harmless than let possible unethical behavior go unchecked.

### **1.4: Uphold the Law**

Our commitment to integrity begins with complying with laws, rules and regulations where we do business. Further, each of us must have an understanding of the company policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or Company policy, we should seek advice from the resource expert. We are responsible for preventing violations of law and for speaking up if we see possible violations.



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## **1.5: Consequences of Violating the Code**

Failure to comply with any provision of this Code is a serious violation and may result in disciplinary action, including termination of employment. Such consequences may apply to employees who commit misconduct, and to those who condone it, or fail to report it.

## **1.6: Corporate Framework and Policies**

The general policies adopted by Bruzzone Shipping, Inc. cover a number of important areas and set out what we need to do to comply with laws, rules and regulations, and provides the information needed to do so. These documents are on Bruzzone Shipping's employee shared area.

## **1.7: Anti-Bribery, Anti-Corruption, and Improper Payments**

Further discussed in detail in Section 2, we have zero tolerance towards any form of bribery or corruption.

The offer of, the promise of, the payment of, to solicit, to request, agree to receive or agree to accept, a bribe or other prohibited payment or activity, whether in cash or any other form of inducement (e.g. gifts, entertainment or hospitality) is prohibited.

This prohibition applies to dealings with private individuals, foreign public officials or government officials, in order to obtain or retain business or to influence those individuals or foreign public or government officials to act improperly in their duties or favorably toward us. (refers to the Antibribery/anti-corruption policy).

## **1.8: No Facilitation Payments**

Facilitation payments are unofficial payments to a government official to expedite or secure the performance of a routine action, which has already been paid for or to which one is already legally entitled. Examples include obtaining licenses or other documents to do business in a foreign country, process visas or obtain customs clearance. You must not make facilitation payments of any kind or allow others to make them on behalf of the Company. Please refer to Section 2 for further information.

## **1.9: Acceptable Gifts and Hospitality**

The exchange of gifts, meals or event attendance, can promote successful working relationships and goodwill. However, there's also the risk that any gift or hospitality may be deemed to be an attempt to improperly influence a business decision, which not only harms our reputation but may result in civil and criminal penalties. Regardless of value, even the appearance or perception of influence, must always be considered before giving or receiving a business courtesy.

Some governments have stricter rules, so additional consideration should always be given to the country you are in. (Refer to Section 2).

Employees who award contracts, or who can influence the allocation of business, who create





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specifications that result in the placement of business, or who participate in negotiation of contracts must be particularly careful to avoid actions that create the appearance of favoritism, or that may adversely affect the company's reputation for impartiality and fair dealing. The prudent course is to refuse a courtesy from a supplier when we are involved in choosing or reconfirming a supplier or under circumstances that would create an impression that offering courtesies is the way to obtain our business.

## Critical Thinking Question #2:

A potential supplier has offered me a site tour to demonstrate technology that we may want to use on a project. Is this a problem?

Answer: Probably not, as long as the trip has a legitimate business purpose and that you – and not your prospective supplier - pay your travel and related costs. You should, however, be aware of bribery risks associated with the visit and comply with the Gifts and Hospitality policy.

## **1.10: Meals, Refreshments, Entertainment, and Gifts**

Occasional meals, refreshments, entertainment, gifts and similar business courtesies that are customary and conform to the requirement established in the Gifts and Hospitality Policy may be accepted, provided that:

- They are not inappropriately lavish or excessive.
- The courtesies are not frequent and do not reflect a pattern of frequent acceptance of courtesies from the same person or entity.
- The courtesy does not create the appearance of an attempt to influence business decisions, such as accepting courtesies or entertainment from a supplier whose contract is expiring in the near future.
- The employee accepting the business courtesy would not feel uncomfortable discussing the courtesy with his or her manager or co-worker or having the courtesies known by the public.

While customary business entertainment is proper, impropriety results when the value or cost is such that it could be interpreted as affecting an otherwise objective business decision. Employees with questions about accepting business courtesies should talk to their manager and shall refer to the Gifts and Hospitality policy.

## **1.11: Offering Business Courtesies**

Any employee who offers a business courtesy must assure that it cannot reasonably be interpreted as an attempt to gain an unfair business advantage or otherwise reflect negatively upon the Company. An employee may never use personal funds or resources to offer a business courtesy that cannot be offered with Company resources. Accounting for business courtesies must be done in accordance with approved company procedures.

Other than to our government customers, for whom special rules apply, we may provide non-monetary



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gifts (i.e., company logo apparel or similar promotional items) to our customers. Further, management may approve other courtesies, including meals, refreshments or entertainment of reasonable value, provided that:

- The practice does not violate any law or regulation or the standards of conduct of the recipient's organization.
- The business courtesy is consistent with industry practice, is infrequent in nature and is not lavish.
- The business courtesy is properly reflected on the books and records of the Company.

## **1.12: Corporate Recordkeeping**

We create, retain and dispose of our company records as part of our normal course of business in compliance with Company's guidelines, as well as all regulatory and legal requirements.

All corporate records must be true, accurate and complete, and company data must be promptly and accurately entered in our books in accordance with the Company and other applicable accounting principles.

We must not improperly influence, manipulate or mislead any audit, nor interfere with any auditor engaged to perform an independent audit of the Company books, records, processes or internal controls.

## **1.13: Accountability**

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about company policy. If we are concerned whether the standards are being met or are aware of violations of the Code, we must contact the Compliance Dept. We take seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.

Each of us is responsible for our own actions and the decisions we make. You will not be able to justify, or be excused from the consequences of your actions, if prohibited by the Company, or because you were ordered to perform the action by someone higher in authority. No one is ever authorized by the Company to direct another employee to commit a prohibited act.

## **1.14: Proprietary Information**

Protection of our confidential company information, as well as nonpublic information entrusted to us by employees, customers and other business partners is integral to our success. Confidential and proprietary information includes such things as pricing and financial data, customer names/addresses or non-public information about other companies, including current or potential suppliers and vendors. We will not disclose confidential and non-public information without a valid business or legal purpose, and proper authorization and without having an executed Confidentiality Agreement with the receiving party.



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We should be particularly vigilant when making presentations or proposals to customers to ensure that our presentations do not contain material non-public information.

It is also important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

## **1.15: Anti-Fraud**

Forging or altering documents belonging to the Company is an act of fraud and strictly forbidden.

Be alert to fraudulent scams. If you receive a request to change account information, either verbally or by email, never do so without obtaining verification from the relevant contact first, and also obtaining suitable approval to make such an amendment.

### **Critical Thinking Question #3:**

My manager has told me to close a work order, as if the work is fully complete, so we can invoice the customer to record revenue in order to meet our financial targets. My manager said I can just finish up the work afterwards so it will be fine. I'm uncomfortable doing this, but is my manager right?

Answer: No. This would lead to inappropriate recording of revenue which is fraud and must not be done in any circumstances. If you feel you are able, you should explain to your manager that this is not acceptable. If you don't feel comfortable in having this discussion, then raise your concern to another company resource.

## **1.16: Anti-money Laundering**

Money laundering is the process by which individuals or entities, move criminal funds through the financials of an organization, in order to hide traces of the criminal origin of such funds. We're committed to fighting money laundering. You may not be in a position to violate money laundering laws, but you need to be on the lookout for irregularities in the way payments are made.

## **1.17: Anti-tax Evasion**

We don't tolerate any form of tax evasion and strictly comply with local tax laws wherever we operate. We and those who work on our behalf, must not behave dishonestly to deliberately facilitate tax evasion either for personal gain or for the benefit of others.

## **1.18: Use of Company Resources**

We all have a duty to the Company and our customers to use assets and facilities responsibly and for their intended purposes only. You are expected to take reasonable care in the use, maintenance and security of company owned or leased property. In addition, you must not willfully interfere with or



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misuse any machinery or other office equipment of any nature. Use of company or customer facilities, property or funds for anything other than official company business is prohibited. Managers are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

## **1.19: Compliance with this Code**

Compliance with these principles is an essential element to our business' success. Management is responsible for ensuring these principles are communicated to and understood and observed by all employees. Day to day responsibility is delegated to all management members who are responsible for implementing these principles, if necessary, through more detailed guidance. Compliance with the code is subject to review by upper management, and subject to audit review. Employees are expected to bring to management's attention any breach or suspected breach of these principles.

From time to time, employees will likely have questions as to how this Code of Ethics and Business Conduct applies in particular situations. We expect all employees with such questions to discuss the exact circumstances with management. Should management be uncertain on what actions should be taken to ensure compliance with this Code of Ethics and Business Conduct, they will obtain further guidance by consulting with upper management and/or the nominated company legal counsel.

## **1.20 Global Trade Compliance and Controls**

We serve the needs of our customers worldwide through the delivery of products and services. All import, export and re-export activities and/or transactions shall be conducted in full compliance with all applicable import and export control laws, regulations, sanctions, embargoes and policies. This includes recognizing potentially illegal boycott requests under all applicable laws.

An "export" can occur when a product, service, technology, or piece of information is shipped to a person in another country or to a foreign person either in the country or abroad. If you transport and/or use goods and technology subject to export or import controls, you must understand and follow the relevant laws, regulations and policies.

Consequences for violating trade controls are severe for the Company and for the individuals involved, and can result in termination of employment, substantial fines and imprisonment. If you have any queries, contact management.

## **1.21: Customers and Other Partners**

We should ensure we understand our customers' needs, deliver on customer commitments and strive to exceed them every day. We need to stay committed to remaining 'customer focused' and achieving operational excellence.

## **1.22: Fair Competition**

We are dedicated to ethical, fair and vigorous competition. We will sell our products and services based



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on their merit, superior quality, functionality and competitive pricing. We will make independent pricing and marketing decisions and will not improperly cooperate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities in connection with the purchase of goods or services or the sales of its products or services, nor will we engage or assist in unlawful boycotts of particular customers.

## **1.23: Health and Safety**

We are committed to providing a safe workplace for everyone who works at Bruzzone Shipping, Inc. and for ensuring the safety of the products and services we provide.

## **1.24: Prevention of Workplace Discrimination and Harassment**

Any kind of discrimination, harassment or bullying by or against a colleague, customer or supplier will not be tolerated.

Discrimination could relate to gender, identity or expression, race, color, sex, ethnicity, sexual orientation, physical or mental disability, age, pregnancy, religion, veteran status, national origin, or any other legally protected status.

Harassment is directed at an individual. It can take the form of demeaning, insulting or derogatory comments, slurs or innuendos, or intimidating behavior.

### **Critical Thinking Question # 4:**

I'm friends with a man who I work with. Sometimes we share jokes in my office that might be considered offensive to others but we're careful to shut the door so no-one hears. We also forward each other funny jokes via email. Could this be considered inappropriate behavior, even though it's between two friends and not shared with anyone who would be offended?

Answer: We don't attempt to regulate your private behavior, however the situation described takes place on company property, in company time and using company assets. This behavior is not acceptable and does not fit into our workplace, even in the privacy of an office.

## **1.25: Prevention of Sexual Harassment**

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature, when such conduct is made either as an explicit or implicit condition of employment or is used as the basis for an employment decision affecting the harassed employee or the harassment is severe or pervasive, such that it unreasonably interferes with an employee's work performance or creates an intimidating, hostile working environment.

Sexually harassing behavior is strictly prohibited and includes sexual propositions, sexual innuendo, suggestive comments, sexually oriented kidding, teasing or practical jokes, jokes about gender-specific traits, obscene language or gestures, display of obscene printed or visual material and any unwanted physical contact such as patting, pinching or brushing against another person's body.



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## Critical Thinking Question #5:

I've noticed that my new boss, John, leans extremely close to me when we're reviewing reports. He also touches my hand or shoulder frequently as we discuss work. I've tried moving away, but he doesn't seem to be getting the message and his behavior continues.

What should I do?

Answer: Either tell John directly that such behavior is making you feel uncomfortable and it should stop immediately or if you're not comfortable doing so, then make a complaint to a relevant company resource. There is no reason for you to feel uncomfortable in the workplace and there is no valid reason for John to engage in such behavior.

## **1.26: Equality, Diversity, and Inclusion**

We recruit, employ, train, promote and compensate individuals based on merit, performance, job related qualifications, requirements of the job and the organization.

Diversity and inclusion are embedded in our culture and we're committed to providing equal opportunities in all aspects of employment. We value our differences and work better together because of them. A work environment which values individual differences and encourages the full contribution of every employee, strengthens us.

## **1.27: Teamwork and Collaboration**

We're all a part of the same team - working collaboratively, with integrity, trusting in each other.

While it's understood that many long-term relationships are formed at work, care must be taken to avoid the perception of an improper relationship between management and anyone in their reporting chain, particularly where work assignments, career advancement or compensation can be directly or indirectly influenced.

## **1.28: Avoid Conflicts of Interest**

We understand and respect our employees' right to engage in activities outside of their jobs. However, you must avoid any investment, interest or association that interferes, may interfere or creates the appearance of interfering with, the judgement you exercise, or the performance of your responsibilities. You must avoid any scenario where personal interests conflict with, or are perceived to conflict with, those of the Company.

Some examples of potential conflicts of interest include:

- Paying a supplier more than contractually agreed for the goods or services
- Working as a consultant to a supplier, customer or competitor



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- Using confidential company information or improperly using company property, information, or opportunities for personal benefit or the benefit of others
- Outside work that interferes with your performance at work or diverts business away from the Company
- Financial investments that may reasonably be considered to lessen your impartiality

You must provide written disclosure of any actual or potential conflict of interest to your supervisor, manager or Compliance dept, even if the conflict of interest is realized after the situation has arisen. If you consider undertaking an activity, including an investment that may create an actual, apparent or potential conflict of interest, you must seek written approval from your supervisor, manager or upper management, immediately.

## **1.29: Drug and Alcohol-Free Workplace**

Using illegal drugs, controlled substances or alcohol, can have an adverse effect on performance, jeopardize the safety of colleagues and constitute a risk to the business and interests of the Company. You must not distribute, possess, sell, transfer, use or be under the influence of alcohol, illegal drugs or controlled substances on company property, on company time, in connection with company business, or in a manner that may affect performance of company responsibilities. If alcohol is served during work events, you need to exercise moderation and good judgement but never drive under the influence of alcohol or over the legal limit permitted. This will help prevent accidents and injuries to colleagues and other persons, protect our overall business performance and protect employees from convictions. With regards to prescribed medication, you should consult with your medical practitioners or pharmacists prescribing medication, if there are any possible side effects relating to workplace.

## **1.30: Prevention of Workplace Violence**

Any kind of hostile, violent, intimidating, threatening or other aggressive conduct in the workplace will not be tolerated. This behavior could include pushing, hitting, or any type of potentially dangerous physical acts. You must not bring, possess or use a weapon or anything intended to be used as a weapon to inflict harm or physical damage or injury or for threatening or intimidation purposes, into company buildings. You must report any instance of violence, hostile behavior or possession of weapons immediately.

**In a case of imminent danger contact the police immediately.**

## **1.31: Privacy and Data Protection of Personal Information**

We respect employee privacy and therefore will collect, use and retain information only where there is a valid business or employment reason. Internal disclosures therefore limited and all personal data is protected against unauthorized or accidental disclosure, modification or destruction.

We're all responsible for keeping personal data secure and observing the privacy of individuals. Any data collected must be processed and held in line with applicable laws.



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### **1.32: Careful Use of Social Media**

We provide most employees with access to the internet on work computers. You must be careful to protect our reputation and business information by not posting any comments or documents on any social media sites that are confidential or could be attributed to our Company. You should never use company time, property or networks for social media communications. If you choose to do so outside of the work environment, make sure the communications do not violate the law, disparage or insult the Company, customers, suppliers or competitors.

If speaking about your professional life, clearly state that these are personal views and not necessarily the views of the Company. Always safeguard personal information. Posting about the Company in any form on any social media platform must have the express written approval and/or instructions from management prior to posting to such platform.





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## **Section 2: Anti-bribery and Anti-Corruption Policy (ABAC)**

Contained within this section is Bruzzone Shipping, Inc.’s guidelines for adhering to its ABAC policy. The company has zero tolerance to all forms of bribery or corruption. It is the company’s policy never to offer, promise, pay, solicit, request, or agree to receive or accept bribes or kickbacks or other prohibited payments or inducements, whether in cash or in any other form, to or from private individuals, company representatives or government or other public officials, with a view to obtaining or retaining business or influencing government or public officials to act improperly in the performance of their duties.

The company must comply with all anti-bribery and corruption laws in all the jurisdictions in which it operates and in particular the requirements of the US Foreign Corrupt Practices Act, which apply to all of the company’s global operations, even outside the USA. This Policy helps ensure that bribery and corruption risks are understood and that the company’s business operations are properly managed to comply with applicable anti-bribery and corruption laws.

### **2.1: Summary of Policy Details**

The following table provides a summary of the basic principles, actions, and responsibilities that all staff members are to comply with:

How to Comply	Actions and Responsibility
All business transactions must be free from any kind of bribery or corruption.	All Covered Persons: to ensure that no bribes (in whatever form) are ever offered, given or accepted and any violations or suspected violations are reported immediately to the direct manager or upper management
<b>No gift and/or hospitality may be offered, given, accepted or approved except in compliance with the Gifts and Hospitality Policy (please refer to Section 3).</b>	All Covered Persons: to ensure that any gift or hospitality offered given or accepted is compliant with the key principles contained in the Gifts and Hospitality Policy (please refer to section 3), and where required, that appropriate approval is obtained and recorded in the company’s records.
<b>No gift and/or hospitality may be given or offered to any non-US government or public official (whether directly or indirectly through a third party) unless it is legally compliant with local laws and it complies with the Gifts and Hospitality Policy (please refer to Section 3).</b>	All Covered Persons: offering or giving any gift or hospitality to any non-US government or public official in any given country must (i) first check the local laws regulating gifts and hospitality in that country to ensure the proposed gift or hospitality is legally compliant and (ii) comply with all other requirements of the Gifts and Hospitality Policy (please refer to Section 3).
<b>No payments to or from any third party may be made in cash (except fully documented and recorded petty cash payments or receipts).</b>	Covered Persons must not make or accept payments in cash except fully documented and recorded petty cash payments approved by the



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	Finance Function. Finance Function must ensure that no payments to/from the company are made or received in cash, except petty cash payments accompanied by a valid receipt and recorded appropriately.
<b>Intermediaries shall comply with the Anti-bribery and Gift &amp; Hospitality Policies</b>	The intermediary shall adopt the company's Anti-bribery and Gift & Hospitality policies or by providing their own equivalent policies.
<b>Do not use Company funds, assets or facilities to make political donations.</b>	Covered Persons must not use company funds, assets or facilities to make political donations
<b>No facilitation payments of any kind may be made to any third party and any such payment made to a government or public official as a result of threats or duress must be reported immediately.</b>	Covered Persons must not offer to make a facilitation payment to any third party and must refuse to do so if requested. An immediate report must be made to the direct manager and/or upper management, if such a payment has to be made to a government or public official as a result of threats or duress.
<b>Company books and records must be maintained accurately.</b>	Covered Persons must record their business activities (whether transactions, payments or otherwise) and related payments fully and accurately and must never forge or dishonestly alter any company books or records.

The following sections will contain the full text of the ABAC policy.

## **2.2: Compliance with Laws**

It is Bruzzone Shipping, Inc's policy to comply with all anti-bribery and corruption laws in all the jurisdictions in which it operates, including the requirements of the US Foreign Corrupt Practices Act (FCPA)<sup>1</sup>, which apply to the company, their respective employees, officers, directors, and other persons associated with the company, wherever they may be around the world.

## **2.3: Zero-Tolerance of Bribery and Corruption**

It is Bruzzone Shipping, Inc's policy to conduct all of our business in an honest and ethical manner. Bribery is a criminal offence. The company takes a zero-tolerance approach to bribery and corruption in all its forms. Accordingly company employees, officers, directors, and other party representing the company must never offer, promise, pay, solicit, request, agree to receive or accept bribes or kickbacks or other prohibited payments or inducements, whether in cash or any other form to or from private individuals, company representatives, domestic or foreign government or public officials <sup>1,2,3</sup> in order to obtain or retain business or to influence individuals or the companies they represent or to induce government or public officials to act improperly in their duties.



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### **2.4: No Payments to Government or Public Officials**

Covered Persons must never:

- Offer, promise, give, receive, agree to receive, or accept, any payment or other form of inducement in order to induce any government or public official to improperly perform a function, or to secure, maintain, or direct business (including business that is public in nature) improperly from a government or public official;
- Provide or offer to provide any gift and/or hospitality to any non-US government or public official, whether directly or indirectly through a third party, unless it is legally compliant with local laws and complies with all other requirements of the Gifts and Hospitality Policy (please refer to Section 3);
- Provide or offer to provide any gift or hospitality to a US public or US government official

For the purposes of this entire section the following definitions will be applicable:

1. A Government Official is an individual employed by or acting on behalf of any government department or agency, state owned or statecontrolled companies. This would also include any political parties, party officials or candidates for political office, or Royal families.
2. Public Official (18 USC § 219(c)): "Member of Congress, Delegate, or Resident Commissioner, either before or after he has qualified, or an officer or employee or person acting for or on behalf of the United States, or any department, agency, or branch of Government thereof, including the District of Columbia, in any official function, under or by authority of any such department, agency, or branch of Government."
3. Foreign Official (15 USC § 78dd-3(2)) : " (A)The term 'foreign official' means any officer or employee of a foreign government or any department, agency, or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization. (B)For purposes of subparagraph (A), the term "public international organization" means— (i)an organization that is designated by Executive order pursuant to section 288 of title 22; or (ii)any other international organization that is designated by the President by Executive order for the purposes of this section, effective as of the date of publication of such order in the Federal Register."

For more information on the US Foreign Corrupt Practices Act visit: <https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act>

### **2.5: Cash Payments To/From Third Parties**

To avoid any appearance of impropriety, no payments to or from any third party must be made or received in cash other than a fully documented petty cash disbursement with supporting receipt (examples include: taxi fares, road tolls or minor stationery items), which must be submitted for approval as an expense.



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## **2.6: Use of Intermediaries and Other Third Parties**

Under US and other Anti Bribery and Corruption (ABAC) legislation, Bruzzone Shipping, Inc., its officers, directors and employees can face huge fines and other civil penalties as well as criminal liability in certain cases for bribery or corruption committed by third parties promoting and/or acting on behalf of the company (including sales agents, advisors, resellers, distributors, or joint venture or bid partners). In order to mitigate this risk, the company's Intermediaries shall confirm compliance with the company's Anti-Bribery Policy and Gift and Hospitality Policy, by either adopting the company's policies, or providing their own equivalent policies.

## **2.7: Gifts and Entertainment/Hospitality**

Bribery involves not just making or receiving cash payments but also any offer, promise, gift, receipt, agreement to receive or accept a financial or other advantage with the intention of inducing or rewarding improper performance of a person's function, or to obtain business or an advantage in business in contravention of the US Foreign Corrupt Practices Act and other ABAC legislation. In order to mitigate this serious risk, the Gifts and Hospitality Policy (please refer to Section 3) and its supporting processes must be complied with at all times.

## **2.8: No Facilitation Payments**

Facilitation payments are unofficial payments made to government or public officials<sup>1,3</sup> to expedite or secure the performance of a lawful and routine service or action, which has already been paid for (examples include payments to expedite the granting of licenses or other documents to do business in a foreign country, or to process visas or obtain Customs clearances). It is prohibited to make (or offer to make) a facilitation payment to any third party. An immediate report must be made to management, if such a payment has to be made to a government or public official as a result of threats or duress.

## **2.9: Charitable Gifts and Donations**

Charitable donations must not be made (or offered to be made) on behalf of Bruzzone Shipping, Inc., with the intention of inducing or rewarding improper performance of a person's function or to obtain business or an advantage in business, or in any other circumstances where such a donation could constitute or appear to constitute a bribe.

## **2.10: Political Contributions**

It is prohibited to use Bruzzone Shipping, Inc.'s funds or other company assets or facilities for the benefit of political parties or candidates anywhere in the world.

## **2.11: Bid and Procurement Activity**

Interactions with customers and/or suppliers during bidding or procurement processes can raise bribery risks. It is not acceptable for any officer, director or employee of Bruzzone Shipping, Inc., or anyone representing or promoting the company, to offer or accept any gift or hospitality which is linked (or



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appears to be linked) to any bid or procurement activity, as set out more fully in the Gifts and Hospitality Policy (please refer to Section 3).

### **2.12: Books and Records**

Bruzzone Shipping, Inc.'s books and records (which include most forms of business documentation) must be completed accurately and must fairly reflect, in appropriate detail, all transactions and dispositions of assets. Forging or inappropriately altering company books and records constitutes fraud and is absolutely prohibited. No undisclosed or unrecorded funds or assets may be established or maintained for any purpose and under no circumstances may accounts be kept "off the book", whether to facilitate or to conceal improper payments/receipts or otherwise. All Covered Person must cooperate fully and honestly with internal or external auditors.

For the purposes of this section, "off the book" is defined as: not reported or recorded / off-the-books transactions / off-the-books covert operations.



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## **Section 3: Gifts and Hospitality Policy**

This section contains Bruzzone Shipping, Inc’s guidelines and definitions for gift giving and hospitality extensions. Failure to adhere to these guidelines poses serious risk to both the company, and well as staff members. It is strongly encouraged that staff members with any questions related to this Section speak with management for proper guidance.

Bruzzone Shipping, Inc. has adopted a zero-tolerance policy to any form of bribery, including bribery in the form of the inappropriate giving or receiving of business courtesies. This policy provides the key principles to ensure that any giving and receiving of business courtesies are properly managed and comply with the applicable anti-bribery and corruption laws.

### **3.1: Summary of Policy Details**

The following table provides a summary of the basic principles, actions, and responsibilities that all staff members are to comply with:

<b>How to Comply</b>	<b>Actions and Responsibility</b>
<b>Ensure the key principles, applicable values and required approvals have been satisfied for any business courtesy given or received</b>	All employees, officers and directors: to ensure all the key principle are satisfied within the value allowed and prior approval obtained where required.
<b>Enter the details of business courtesies given, received or declined, into OPS’ Gift and Hospitality Register</b>	All employees, officers and directors: to record full details of the relevant business courtesies, whether given, received or declined
<b>Obtain prior written approval for any business courtesy to be offered to or received from a Government or Public Official</b>	All employees, officers and directors: to obtain prior written approval from the appointed authorized person as listed in the Gift & Hospitality register in relation to any business courtesy to be offered to or received from a Governmental or Public Official.

**BREACH OF THIS POLICY:** Compliance with this Policy is mandatory in all cases. Any breach of this Policy may result in disciplinary action, up to and including termination of employment. Employees must report any actual or suspected breach of this Policy. Reports can be made via your manager or directly to upper management.

The following sections will contain the full policy details.

### **3.2: Zero-Tolerance of Bribery and Corruption**

It is Bruzzone Shipping, Inc.’s policy to conduct all of its business in an honest and ethical manner. Bribery is a criminal offence. The company takes a zero-tolerance approach to any form or bribery and corruption.



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### **3.3: Definition of Business Courtesies**

- A.) Business courtesy can be any kind of Gift or Hospitality offered or given to or received from an individual or external company.
- B.) A Gift is anything of value.
- C.) Hospitality includes meals, beverages, invitations to business events or trade shows, tickets to cultural or sporting events, travel, accommodation or other kinds of entertainment

### **3.4: Key Principles of Acceptable Gifts and Hospitality**

The exchange of business courtesies, such as Gifts and Hospitality is common place and can strengthen and help develop business relationships. However, when given or received improperly a fit or hospitality can expose OPS to a significant risk.

Employees must consider all the following when determining whether a Gift or Hospitality is acceptable:

- No Influence: there is no intention to influence a business decision or to secure an improper advantage; nor is there the appearance of doing so.
- No Tender: you are not involved in a current tender or bid.
- Proportionate: it is reasonable, appropriate and proportionate to your role.
- Normal activity: it is a normal business activity or customary in the context of customary industry standards. For example, food and beverages provided as part of a meeting as normal business Hospitality.
- Attendance: you or another Bruzzone Shipping, Inc. employee or representative will accompany the recipient in relation to the provision of any Hospitality.
- Extra Restrictions Applied To Government Officials: if government officials are involved, special rules apply. See Section 3. below for requirements.
- No conflict: it does not create a conflict of interest.
- Offered openly: it is given or received openly.
- Frequency: It must only be on an occasional basis.
- Approved: must have the appropriate business level approvals as set out in the table below.
- Recorded: must be recorded as set out in Section 3.5.

### **3.5: Applicable Values and Approval Levels**

	<b>Value (local currency equivalent) per person</b>	<b>Approval Requirements</b>
<b>Gifts</b>	\$100 and Below	Self-approval
	Above \$100	Prior approval by authorized manager
<b>Hospitality</b>	\$100 and below	Self-approval
	Above \$100	Prior approval by authorized manager



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### **3.6: Bruzzone Shipping Gifts and Hospitality Recordkeeping**

An appropriate record must be kept and details entered into Bruzzone Shipping Inc.'s books in relation to any Gift, Hospitality or other business courtesy valued at over \$15 (fifteen US dollars) or equivalent, whether offered or received, and whether accepted or declined.

### **3.7: Guidance for Approvals**

The nominated Approver must have reason to be satisfied that each of the requirements have been met before approving. To check the frequency of Gifts and Hospitality, the nominated Approver can request from the controller the records from the books.

FAQs are provided at the end of this section for additional guidance. Should a Gift of higher value than allowed be genuinely accepted in error, a record should be made in the Company books with appropriate comments explaining the circumstances. It would be appropriate in such circumstances to either return the gift or submit to a company raffle.

Should Hospitality be accepted or consumed with higher value than allowed due to circumstances beyond the control of the employee at the time, a record should be made in the company books with appropriate comments explaining the circumstances. Action should be taken by the Approver and Recorder to avoid recurrence.

### **3.8: Foreign, Public and Government Officials**

For the purposes of this section, the following definitions shall apply:

1. A Government Official is an individual employed by or acting on behalf of any government department or agency, state owned or statecontrolled companies. This would also include any political parties, party officials or candidates for political office, or Royal families.
2. Public Official (18 USC § 219(c)): "Member of Congress, Delegate, or Resident Commissioner, either before or after he has qualified, or an officer or employee or person acting for or on behalf of the United States, or any department, agency, or branch of Government thereof, including the District of Columbia, in any official function, under or by authority of any such department, agency, or branch of Government."
3. Foreign Official (15 USC § 78dd-3(2)) : "
  - a) The term 'foreign official' means any officer or employee of a foreign government or any department, agency, or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization.
  - b) For purposes of subparagraph (a), the term "public international organization" means—
    - i. An organization that is designated by Executive order pursuant to section 288 of title 22; or
    - ii. Any other international organization that is designated by the President by Executive order for the purposes of this section, effective as of the date of





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publication of such order in the Federal Register.”

For more information on the US Foreign Corrupt Practices Act visit: <https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act>

### **3.8(a): Non- US**

If the giving or receiving of a Gift or Hospitality involves a non-US public or Government Official, particular care needs to be taken as most countries prohibit the giving or offering of anything of value to influence an act or secure improper advantage. Therefore, if a Government or Public Official is involved the following additional requirements apply:

- i. Local law advice should be taken to check the local laws regulating such Gifts and Hospitality in that specific country.
- ii. Specific prior approval of the company President must be obtained.

### **3.8(b): US**

In order to ensure compliance with the US Foreign Corrupt Practices Act (FCPA)<sup>4</sup>, any US public or US Government Official is involved, then the US Government Gratuities Policy must be complied with.

### **3.9: Scenarios Prohibited**

It is never acceptable to give or to receive a Gift or Hospitality in any of the following circumstances:

- i. Cash: giving or accepting Gifts in cash or cash equivalent (such as gift certificates or vouchers); or
- ii. Improper Influence: where the purpose is to secure an improper advantage or influence a business decision to obtain or retain business or business advantage or offer or accept anything of value that may compromise your independence or judgment, or could induce you to award or offer services in a biased or non- competitive fashion; or
- iii. Current bidding process: where it might be linked or appear to be linked to a competitive or noncompetitive procurement or bidding process, including an RFP; or
- iv. Something in return: if offered or accepted for something in return; or
- v. Indecent: if the Gift or Hospitality is indecent or sexually offensive.



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### 3.10: FAQs

The following Table provides frequently asked questions and answers to some everyday examples. Bruzzone Shipping, Inc. staff is encouraged to review these for further insight:

Question	Answer
What is the intent?	If the gift or hospitality is just to build a relationship or common courtesy, it is acceptable. If it is intended to influence a decision, then it is not acceptable.  It is acknowledged that in the course of business (for example a particular transaction) employees, directors and officers may work with a client/counterparty on a day to day basis and it is a common occurrence that they will dine, socialize or travel together. These activities are classified as normal business activities. Unless there is intention to influence a decision, such activities would not of themselves be in breach of this Policy.
Is the gift or hospitality conditional?	If yes, then it is NOT appropriate to accept it.
What is the frequency?	If the gift or hospitality is modest and infrequent it is acceptable.  If it is offered or accepted often, it may create an expectation that something is expected in return and it would likely become unacceptable.
Are you certain it is legal in your country and/or the country of the third party?	If it is not legal, then you must NOT accept it or offer it. Ignorance of the law is no excuse. If in doubt ask your local legal adviser.
Are you aware whether the gift or hospitality being offered is allowed under the recipient's organization's policy?	If it is not allowed under their policy, then you should not accept or offer it.
Would you be embarrassed if your manager or colleagues or the public became aware of the gift or hospitality being offered?	If the answer to this is yes, then it is not appropriate to accept it.
Are you being hypocritical?	Only offer what you would consider acceptable or be comfortable accepting and vice versa.